WEST VIRGINIA LEGISLATURE

. .

REGULAR SESSION, 1959

ENROLLED

HOUSE BILL No.

(By Mr. Booth of Fayelte)

PASSED Much 14 1959

In Effect Tuly 1, 1959 Passage

Filed in Office of the Secretary of State of West Virginia <u>MAR 201959</u> JOE F. BURDETT SECRETARY OF STATE

ENROLLED House Bill No. 18

(By Mr. Booth, of Fayette)

[Passed March 14, 1959; in effect July 1, 1959.]

AN ACT to amend and reenact section four, article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to amount of license tax on dealers in and of nonintoxicating beer.

Be it enacted by the Legislature of West Virginia:

That section four, article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 4. Amount of License Tax; Class A and Class B 2 Retail Dealers.—There is hereby levied and imposed an 3 annual license tax upon all dealers in and of nonintoxi-4 cating beer as defined by this article, which license period 5 shall begin on the first day of July of each year and end 6 on the thirtieth day of June of the following year, and if 7 granted for a less period the same shall be computed 8 quarterly in proportion to the remainder of the fiscal year9 as follows:

10 (a) Retail dealers shall be divided into two classes. 11 class A and class B. In the case of a class A retail dealer 12 the license fee shall be one hundred dollars for each place of business; the license fee for social, fraternal or private 13 clubs not operating for profit, and having been in con-14 tinuous operation for two years or more immediately pre-15 16 ceding the date of application, shall be one hundred dollars; and except that railroads operating in this state may 17 dispense nonintoxicating beer upon payment of an annual 18 19 license tax of ten dollars for each dining, club, or buffet 20car in which the same is dispensed.

Class A licenses issued for social, fraternal or private clubs and for railroad dining, club or buffet cars, as herein provided, shall authorize the licensee to sell nonintoxicating beer at retail for consumption only on the licensed premises where sold. All other Class A licenses shall authorize the licensee to sell nonintoxicating beer at retail for consumption on or off the licensed premises.

28 In the case of a Class B retailer, the license fee shall be

2

29 fifteen dollars for each place of business. A class B license shall authorize the licensee to sell nonintoxicating 30 31 beer at retail in bottles, cans or other sealed containers 32 only, and only for consumption off the licensed premises. 33 Sales under this license to any person at any one time 34 must be in less quantities than five gallons. Such license 35 may be issued only to the proprietor or owner of a grocery 36 store. For the purpose of this article the term "grocery store" means and includes any retail establishment com-37 38 monly known as a grocery store or delicatessen, where food or food products are sold for consumption off the 39 40 premises.

41 (b) In the case of a distributor the license fee shall be42 two hundred fifty dollars for each place of business.

43 (c) In the case of a brewer with its principal place of
44 business located in this state, the license fee shall be five
45 hundred dollars for each place of manufacture.

3

Enr. H. B. No. 18]

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee Eudou nairman House Committee

Originated in the House of Delegates

V141,1959 passage. Takes effect Clerk of the Senate C. G. Blankenshipe Clerk of the House of Delegates President of the Senate anden Speaker, House of Delegates

The within approved this the 20 th

day of Man 1959. Governor names i

4